

polyurethane resin to prepare a dispersion, said finely-divided particles being produced by allowing an active hydrogen containing polyfunctional compound to react with an organic polyisocyanate, and said dispersion is prepared into said water-in-oil emulsion using an emulsifier.

R E M A R K S

A cross reference to the parent application has been inserted at p. 1, as 37 C.F.R. §1.78 requires. Claims 2 - 10, allowed in the parent application, have been cancelled. An obvious error in the preamble of claim 21 has been corrected (claim 15, on which claim 21 depends, is a method claim). Attached hereto is a marked-up version of the changes made to the claim by the present Amendment. The marked-up version is captioned "Version with markings to show changes made."

Claims 11 - 21 are presented in this divisional application. These claims were cancelled in the parent application following a requirement for restriction.

Respectfully,

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